



**Ninety-Ninth Legislature - First Session - 2005**  
**Committee Statement**  
**LB 610**

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**Hearing Date:** February 24, 2005

**Committee On:** Revenue

**Introducer(s):** (Synowiecki, Bourne, Chambers, Flood, Howard, Kruse, Preister, Smith)

**Title:** Exempt certain construction labor and materials from sales tax

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

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**Vote Results:**

6	Yes	Senators Baker, Cornett, Janssen, Landis, Preister and Raikes
0	No	
0	Present, not voting	
2	Absent	Senators Connealy and Redfield

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**Proponents:**

Senator John Synowiecki  
Justin Brady

Jack Cheloha  
Mary Campbell  
Walt Broer

**Representing:**

Introducer  
Nebraska State Home Builders and  
Nebraska Realtors Association  
City of Omaha  
AIA Nebraska  
Associated General Contractors, NE Bldg. Chap.

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

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**Summary of purpose and/or changes:**

LB 610 would have exempted from sales tax building material and construction services used in connection with the restoration, reconstruction, renovation, or repair of an existing structure within an enterprise zone. Sections 1 and 2 would have amended sections 77-2701 and 2701.04 to incorporate the new section 4 into the Revenue Act and the sales tax statutes. Section 3 would have amended section 77-2704.55 to add the new exemption to the list of exemptions to the tax on construction labor.

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Section 4 would have enacted an exemption for materials for repairing or renovating a building within one of the five enterprise zones or an enterprise zone designated under federal law. The exemption was conditioned upon filing for the exemption with the Tax Commissioner. The filing requirements were to assure that the materials purchased qualify for the exemption.

**Explanation of amendments, if any:**

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**Senator David Landis, Chairperson**